



SCANNED
Date 10.14.09 C

SOE 06 2522-10

4/1/2009

STATE AUDITOR

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BUDGET 53A-19-101

6/13/2009

Date of Hearing

6/13/2009

Date of Adoption



ANNUAL FINANCIAL REPORT

53A-3-303

Utah Charter Schools

For Fiscal Year Ending
June 30, 2009

2010

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ACTUAL 53A-3-404

6/13/2009

Last Date Budget Amended by Board

90 Tuacahn Hs For Performing Arts

Entity

Jana Houston

7/13/2009

Prepared by

Date

jhouston@tuacahn.org

email address

I certify that the data contained in this report
are true and correct to the best of my knowledge.



Signature of Business Administrator:

10/1/2009

Date

Return the **Budget** report (paper copy)

by **July 15** to:

1. Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

Return the **Actual** report by **October 1** to:

1. School Finance & Statistics
Von Hortin
von.hortin@schools.utah.gov
2. Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

Date Received @ USOE

ANNUAL FINANCIAL REPORT

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90 Tuacahn Hs For Performing Arts CHARTER SCHOOL	ACTUAL FY 2008	FINAL BUDGET FY 2009	ACTUAL FY 2009	ORIGINAL BUDGET FY 2010
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes				
1200 Local Governmental Units Other Than LEAs				
1310 Tuition From Pupils or Parents				
1320 Tuition from Other LEAs Within the State				
1330 Tuition From Other LEAs Outside the State				
1410 Transportation Fees From Pupils or Parents				
1420 Transportation Fees From Other LEAs Within the State				
1430 Transportation Fees From Other LEAs Outside the State				
1500 Earnings on Investments	6,938	8,500	8,568	8,000
1610 Sales to Students (CNP)				
1620 Sales to Adults (CNP)				
1630 Other Revenues CNP				
1700 Student Activities	47,980	56,000	54,006	50,000
1900 Other Revenues From Local Sources	12,175	42,000	36,971	37,000
1910 Rentals				
1920 Contributions and Donations from Private Sources/Foundation	6,423	2,000	850	5,000
1930 Gains (Losses) From Sale of Capital Assets				
1940 Textbooks (Sales and Rentals)				
1950 Other Revenues From Other School Districts				
1960 Other Revenues from Other Local Governments				
1980 Refunds of Prior Year Expenditures				
1990 Miscellaneous				
TOTAL REVENUES FROM LOCAL SOURCES	73,516	108,500	100,395	100,000

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90 Tuacahn Hs For Performing Arts CHARTER SCHOOL		ACTUAL FY 2008	FINAL BUDGET FY 2009	ACTUAL FY 2009	ORIGINAL BUDGET FY 2010
3000 REVENUES FROM STATE SOURCES					
Minimum School Programs (From District Summary-Final)					
Regular Basic Programs					
3010	Regular School Program K-12	746,399	692,363	692,362	853,502
3015	Necessary Existent Small Schools				
3020	Professional Staff	35,080	33,640	33,640	35,846
3025	Administrative Costs				
Restricted Basic Programs					
3105	Special Education -- Add-On	37,710	51,540	51,540	45,891
3110	Special Education -- Self-Contained				
3115	Pre-School Handicapped				
3120	Extended Year Program -- Severely Disabled				
3125	Special Education -- State Programs				
3155	Applied Technology -- Add-On	37,552	19,227	19,227	19,227
3160	Applied Technology -- Set-Aside	5,694	-	-	
3230	Class Size Reduction (State Funds)				
TOTAL BASIC SCHOOL PROGRAM GENERATED		862,435	796,770	796,769	954,466
Other Minimum School Programs					
3211	Gifted and Talented	1,296	1,408	1,408	1,202
3212	Advanced Placement		735	735	608
3213	Concurrent Enrollment	2,913	152	152	137
3215	At-Risk -- Regular Program	1,554	1,659	1,659	1,490
3218	At-Risk -- Homeless and Minority				
3219	At-Risk -- MESA				
3220	At-Risk -- Gang Prevention				
3221	At-Risk -- Youth-in-Custody				
3255	Quality Teaching Block Grant	35,376	38,395	38,395	
3260	Local Discretionary Block Grant	12,410	7,385	7,385	
3270	Interventions for Student Success Block Grant	7,809	8,342	8,342	6,806
3405	Social Security and Retirement	163,490	172,952	172,952	93,128
3415	Pupil Transportation				
3423	Out-of-State Tuition				
3466	Highly Impacted Schools				
3471	Guarantee on Transportation Levy				
3520	School Land Trust Program	10,192	12,064	12,064	10,715
3521	Electronic High School				
3555	Voted Leeway				
3560	Board Leeway				
3805	K-3 Reading Achievement				
3522	Job Enhancement				
3867	Charter School Local Replacement	294,816	369,593	369,593	393,852
TOTAL MINIMUM SCHOOL PROGRAM GENERATED		1,392,291	1,409,455	1,409,454	1,462,404
TOTAL STATE SUPPORT AMOUNT *		1,392,291	1,409,455	1,409,454	1,462,404
Other State Sources					
3650	Capital Outlay Foundation				
3700	Other Revenues From State Sources (Non-MSP)	108,936			
3770	School Lunch				
3866	Charter School Startup (New in FY06)				
3800	Supplementals / Other Bills	87,338	111,390	111,390	112,091
3900	Revenues From Other State Agencies				
TOTAL REVENUES FROM STATE SOURCES		1,588,565	1,520,845	1,520,844	1,574,495

* Actual Total State Support Amount should correspond with amount reported on the District Summary-Final for the year

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90 Tuacahn Hs For Performing Arts CHARTER SCHOOL	ACTUAL FY 2008	FINAL BUDGET FY 2009	ACTUAL FY 2009	ORIGINAL BUDGET FY 2010
4000 REVENUES FROM FEDERAL SOURCES				
4571 Lunch Reimbursement				
4572 Lunch Reimbursement (Free & Reduced Meals)				
4200 Unrestricted Federal Revenue Through State				
4300 Restricted Revenue Direct From Federal				
4500 Restricted Federal Through State		1,565	1,565	782
4520 Programs for the Disabled (IDEA)	28,138			
4574 Breakfast Reimbursement				
4590 Donated Commodities (CNP)				
4600 Other Restricted Federal Through State	33,534	95,599	95,599	57,880
4700 Federal Received Through Other Agencies				
4800 No Child Left Behind (NCLB)				
4810 Federal Forest Service (In Lieu of Tax)				
TOTAL REVENUES FROM FEDERAL SOURCES	61,672	97,164	97,164	58,662
TOTAL REVENUES	1,723,753	1,726,509	1,718,403	1,733,157

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90 Tuacahn Hs For Performing Arts CHARTER SCHOOL	ACTUAL FY 2008	FINAL BUDGET FY 2009	ACTUAL FY 2009	ORIGINAL BUDGET FY 2010
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EXPENDITURES

1000 INSTRUCTION				
131 Salaries - Teachers	448,240	572,778	572,778	581,258
132 Salaries - Substitute Teachers	4,151	3,731	3,731	4,032
161 Salaries - Teacher Aides and Paraprofessionals	11,216			
100 Salaries - All Other				
Total Salaries (100)	463,607	576,509	576,509	585,290
210 Retirement	60,763	87,000	86,006	90,095
220 Social Security	38,100	45,000	44,501	43,594
240 Insurance (Health/Dental/Life)	110,160	132,000	130,545	131,800
200 Other Benefits	6,598	8,945	8,945	9,200
Total Benefits (200)	215,621	272,945	269,997	274,689
300 Purchased Professional and Technical Services	27,193	33,000	31,388	26,540
400 Purchased Property Services	57	500	145	250
500 Other Purchased Services	22,542	36,000	35,377	26,000
561 Tuition to Other School Districts Within the State				
562 Tuition to Other School Districts Outside the State				
563 Tuition to Private Schools				
564 Tuition to Educational Service Agencies Within the State				
565 Tuition to Educational Service Agencies Outside the State				
566 Tuition to Charter Schools				
567 Tuition to School Districts for Voucher Payments				
569 Tuition-Other				
Total Other Purchased Services (500)	22,542	36,000	35,377	26,000
600 Supplies	92,223	91,000	90,917	69,223
641 Textbooks	26,037	9,000	8,906	16,700
Total Supplies (600)	118,260	100,000	99,823	85,923
700 Property (Instructional Equipment)	9,752	46,245	46,245	15,556
800 Other Objects	580			
810 Dues and Fees	2,076	3,000	2,707	3,000
Total Other Objects (800)	2,656	3,000	2,707	3,000
TOTAL INSTRUCTION (1000)	859,688	1,068,199	1,062,191	1,017,248
2000 SUPPORT SERVICES				
2100 SUPPORT SERVICES - STUDENTS				
141 Salaries - Attendance and Social Work Personnel				
142 Salaries - Guidance Personnel	44,700	43,073	41,864	43,504
143 Salaries - Health Services Personnel				
144 Salaries - Psychological Personnel				
152 Salaries - Secretarial and Clerical				
100 Salaries - All Other				
Total Salaries (100)	44,700	43,073	41,864	43,504
210 Retirement	5,807	6,800	6,755	6,879
220 Social Security	3,207	3,300	3,202	3,268
240 Insurance (Health/Dental/Life)	10,888	12,761	12,563	12,899
200 Other Benefits				
Total Benefits (200)	19,902	22,861	22,520	23,046
300 Purchased Professional and Technical Services		300	268	300
400 Purchased Property Services				
500 Other Purchased Services	768	1,300	1,264	1,600
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	768	1,300	1,264	1,600
600 Supplies	4,198	2,000	1,820	2,500
700 Property				
800 Other Objects				
810 Dues and Fees		115	180	
Total Other Objects (800)	-	115	180	200
TOTAL STUDENTS (2100)	69,568	69,649	67,916	71,150

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90 Tuacahn Hs For Performing Arts CHARTER SCHOOL		ACTUAL FY 2008	FINAL BUDGET FY 2009	ACTUAL FY 2009	ORIGINAL BUDGET FY 2010
2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF					
115	Salaries - Supervisors & Directors				
133	Salaries - Sabbatical Leave				
145	Salaries - Media Personnel - Certificated	28,392	32,822	32,822	33,185
152	Salaries - Secretarial and Clerical				
162	Salaries - Media Personnel - Noncertificated.				
100	Salaries - All Other				
	Total Salaries (100)	28,392	32,822	32,822	33,185
210	Retirement	4,104	5,165	5,138	5,342
220	Social Security	2,172	2,514	2,511	2,516
240	Insurance (Health/Dental/Life)	4,194	11,000	10,945	11,230
200	Other Benefits				
	Total Benefits (200)	10,470	18,679	18,594	19,088
300	Purchased Professional and Technical Services	22	1,600	1,507	1,600
400	Purchased Property Services				
500	Other Purchased Services	649	600	530	800
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	649	600	530	800
600	Supplies	603	1,600	1,584	1,600
644	Library Books	8,101	7,000	6,293	7,000
650	Periodicals	130	300	249	300
660	Audio Visual Materials				
	Total Supplies (600)	8,834	8,900	8,126	8,900
700	Property	130	200	193	1,000
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL INSTRUCTIONAL STAFF (2200)		48,497	62,801	61,772	64,573
2300 SUPPORT SERVICES - SCHOOL WIDE ADMINISTRATION					
110	Salaries - Board and Administration				
115	Salaries - Supervisors and Directors				
152	Salaries - Secretarial and Clerical				
100	Salaries - All Other				
	Total Salaries (100)	-	-	-	-
210	Retirement				
220	Social Security				
240	Insurance (Health/Dental/Life)				
200	Other Benefits				
	Total Benefits (200)	-	-	-	-
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services	8,176	9,000	8,149	9,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	8,176	9,000	8,149	9,000
600	Supplies				
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL SCHOOL-WIDE ADMINISTRATION (2300)		8,176	9,000	8,149	9,000

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90 Tuacahn Hs For Performing Arts CHARTER SCHOOL		ACTUAL FY 2008	FINAL BUDGET FY 2009	ACTUAL FY 2009	ORIGINAL BUDGET FY 2010
2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION					
121	Salaries - Principals and Assistants	155,961	129,786	128,213	217,180
152	Salaries - Secretarial and Clerical	30,681	31,544	30,853	
100	Salaries - All Other				
	Total Salaries (100)	186,642	161,330	159,066	217,180
210	Retirement	28,058	26,361	26,341	33,663
220	Social Security	14,492	12,000	11,235	16,289
240	Insurance (Health/Dental/Life)	18,497	17,000	16,024	17,530
200	Other Benefits				
	Total Benefits (200)	61,047	55,361	53,600	67,482
300	Purchased Professional and Technical Services	10,375	15,000	14,623	10,000
400	Purchased Property Services				
500	Other Purchased Services	16,221	28,000	27,368	18,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	16,221	28,000	27,368	18,000
600	Supplies	16,427	9,500	9,271	8,000
700	Property	5,158	12,500	12,307	8,000
800	Other Objects				
810	Dues and Fees	2,102	5,000	4,943	
	Total Other Objects (800)	2,102	5,000	4,943	-
TOTAL SCHOOL ADMINISTRATION (2400)		297,972	286,691	281,178	328,662
2500 SUPPORT SERVICES - CENTRAL					
100	Salaries	42,115	42,764	41,639	43,424
210	Retirement	5,917	6,723	6,712	6,730
220	Social Security	3,222	3,272	3,165	3,259
240	Insurance (Health/Dental/Life)	6,699	12,000	11,569	12,899
200	Other Benefits				
	Total Benefits (200)	15,838	21,995	21,446	22,888
300	Purchased Professional and Technical Services	6,868	11,000	10,709	11,000
400	Purchased Property Services				
500	Other Purchased Services	1,163	2,100	2,095	3,800
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	1,163	2,100	2,095	3,800
600	Supplies	983	500	471	600
700	Property		1,000	942	1,000
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL CENTRAL (2500)		66,967	79,359	77,302	82,712
2600 SUPPORT SERVICES - OPERATION AND MAINTENANCE OF FACILITIES					
180	Salaries - Operation and Maintenance				
100	Salaries - All Other				
	Total Salaries (100)	-	-	-	-
210	Retirement				
220	Social Security				
240	Insurance (Health/Dental/Life)				
200	Other Benefits				
	Total Benefits (200)	-	-	-	-
300	Purchased Professional and Technical Services	5,175	200	160	3,000
400	Purchased Property Services	140,105	178,000	177,537	155,000
500	Other Purchased Services	112	400	318	500
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	112	400	318	500
600	Supplies	26		457	500
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)		145,418	178,600	178,472	159,000

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90 Tuacahn Hs For Performing Arts CHARTER SCHOOL		ACTUAL FY 2008	FINAL BUDGET FY 2009	ACTUAL FY 2009	ORIGINAL BUDGET FY 2010
2700 SUPPORT SERVICES - STUDENT TRANSPORTATION					
152	Salaries - Secretarial and Clerical				
171	Salaries - Supervisors				
172	Salaries - Bus Drivers				
173	Salaries - Mechanics and Other Garage Employees				
174	Salaries - Other (Trainers, etc.)				
	Total Salaries (100)	-	-	-	-
210	Retirement				
220	Social Security				
240	Insurance (Health / Accident / Life)				
200	Other Benefits				
	Total Benefits (200)	-	-	-	-
400	Purchased Property Services				
511	Services from Other LEAs (In State)				
512	Services from Other LEAs (Out of State)				
513	Commercial				
514	Student Allowance				
515	Payments in Lieu of Transportation - Subsistence				
516	Payments of Mileage in Lieu of Bus (Dead Miles)				
521	Property Insurance				
522	Liability Insurance				
530	Communications (Telephone and Other)				
580	Travel / Per Diem				
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	-	-	-	-
624	Motor Fuel				
625	Natural Gas				
626	Electricity				
600	Other Supplies				
	Total Supplies (600)	-	-	-	-
730	Equipment				
732	School Buses				
	Total Property (700)	-	-	-	-
890	Miscellaneous Expenditures				
891	Training				
	Total Other Objects (800)	-	-	-	-
TOTAL STUDENT TRANSPORTATION (2700)		-	-	-	-

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90 Tuacahn Hs For Performing Arts CHARTER SCHOOL		ACTUAL FY 2008	FINAL BUDGET FY 2009	ACTUAL FY 2009	ORIGINAL BUDGET FY 2010
2900 OTHER SUPPORT SERVICES					
100	Salaries				
210	Retirement				
220	Social Security				
240	Insurance (Health / Accident / Life)				
200	Other Benefits				
	Total Benefits (200)	-	-	-	-
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services				
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	-	-	-	-
600	Supplies				
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL OTHER SUPPORT (2900)		-	-	-	-
TOTAL SUPPORT SERVICES (2000)		636,598	686,100	674,789	715,097
3100 FOOD SERVICES					
100	Salaries				
210	Retirement				
220	Social Security				
240	Insurance (Health/Dental/Life)				
200	Other Benefits				
	Total Benefits (200)	-	-	-	-
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services				
600	Non-Food Supplies				
630	Food				
	Total Supplies (600)	-	-	-	-
700	Property				
780	Depreciation - Enterprise Funds				
	Total Property (700)	-	-	-	-
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL EXPENDITURES, 49 or 51 FOOD SERVICE FUND		-	-	-	-
3300 COMMUNITY SERVICES					
100	Salaries				
210	Retirement				
220	Social Security				
240	Insurance (Health/Dental/Life)				
200	Other Benefits				
	Total Benefits (200)	-	-	-	-
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services				
600	Supplies				
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL COMMUNITY SERVICES (3300)		-	-	-	-
4502 BUILDING ACQUISITION AND CONSTRUCTION					
100	Salaries				
210	Retirement				
220	Social Security				
240	Insurance (Health/Dental/Life)				
200	Other Benefits				
	Total Benefits (200)	-	-	-	-
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
460	Construction and Remodeling				
	Total Property (400)	-	-	-	-
500	Other Purchased Services				

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90 Tuacahn Hs For Performing Arts CHARTER SCHOOL		ACTUAL FY 2008	FINAL BUDGET FY 2009	ACTUAL FY 2009	ORIGINAL BUDGET FY 2010
600	Supplies - New Buildings				
641	Textbooks - New Buildings				
644	Library Books-New Libraries				
	Total Supplies (600)	-	-	-	-
710	Land and Improvements				
720	Buildings				
731	Machinery				
732	School Buses				
733	Furniture and Fixtures				
734	Technology Equipment				
735	Non-Bus Vehicles				
739	Other Equipment				
	Total Property (700)	-	-	-	-
800	Other Objects				
830	Interest				
840	Redemption of Principal				
	Total Other Objects (800)	-	-	-	-
TOTAL BUILDING ACQUISITION AND CONSTRUCTION - (4500)		-	-	-	-
5000 DEBT SERVICE					
830	Interest				
840	Redemption of Principal				
845	Debt Issuance Costs on Refundings				
890	Miscellaneous Expenditures				
TOTAL EXPENDITURES, 31 DEBT SERVICE FUND		-	-	-	-
6000 OTHER ITEMS					
6100	Capital Contributions				
6300	Special Items				
6400	Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		-	-	-	-
TOTAL EXPENSES		1,496,286	1,754,299	1,736,980	1,732,345

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)					
5300	Proceeds From Sale of Capital Assets				
5400	Loan Proceeds				
5500	Capital Lease Proceeds				
5900	Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS					
6100	Capital Contributions				
6300	Special Items				
6400	Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		-	-	-	-

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90 Tuacahn Hs For Performing Arts CHARTER SCHOOL	ACTUAL FY 2008	FINAL BUDGET FY 2009	ACTUAL FY 2009	ORIGINAL BUDGET FY 2010
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SUMMARY - Charter School

REVENUES BY SOURCE				
1000 Total Local	73,516	108,500	100,395	100,000
3000 Total State	1,588,565	1,520,845	1,520,844	1,574,495
4000 Total Federal	61,672	97,164	97,164	58,662
TOTAL REVENUES	1,723,753	1,726,509	1,718,403	1,733,157
EXPENDITURES BY OBJECT				
100 Salaries	765,456	856,498	851,900	922,583
200 Employee Benefits	322,878	391,841	386,157	407,193
300 Purchased Professional and Technical Services	49,633	61,100	58,655	52,440
400 Purchased Property Services	140,162	178,500	177,682	155,250
500 Other Purchased Services	49,631	77,400	75,101	59,700
600 Supplies	148,728	120,900	118,968	106,423
700 Property	15,040	59,945	59,687	25,556
800 Other Objects	4,758	8,115	7,830	3,200
TOTAL EXPENDITURES	1,496,286	1,754,299	1,736,980	1,732,345
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	227,467	(27,790)	(18,577)	812
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	227,467	(27,790)	(18,577)	812
FUND BALANCE - BEGINNING (From Prior Year)	137,643	365,110	280,277	
Adjustments to Beginning Fund Balance (Attach Detail)				
FUND BALANCE - ENDING	365,110	337,320	261,700	812

Explanation (5900 and Adjustment to Beginning Fund Balance)